



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/509,370 Confirmation No. : 3987  
First Named Inventor : Takuya SUGAWARA  
Filed : September 28, 2004  
TC/A.U. : 1765  
Examiner : D. V. N. Deo  
  
Docket No. : 101249.55459US  
Customer No. : 23911  
  
Title : Method for Forming Insulation Film

**REPLY**

**Mail Stop AMENDMENT**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

The following amendments and remarks are respectfully submitted in response to the non-final Office Action dated December 28, 2006, the period for response having been extended to May 28, 2007 by the attached Petition for Extension of Time.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper. **No additional claims fees are due.**

**Remarks** begin on page 13 of this paper.